Exhibit BB



DEPARTMENT OF THE TREASURY WASHINGTON. D.C. 20005

October 5, 2018

Jonathan Manes Civil Liberties and Transparency Clinic University of Buffalo School of Law, SUNY 507 O'Brian Hall, North Campus Buffalo, NY 14260-1100

Dear Mr. Manes:

This is in response to your letter dated September 20, 2018, and received by the Treasury Inspector General for Tax Administration (TIGTA) on September 26, 2018. In that letter, you sought to appeal TIGTA's September 12, 2018, denial of your request for expedited processing of your Freedom of Information Act (FOIA) request dated September 10, 2018.

On October 4, 2018, TIGTA's Disclosure Officer issued a final response to your FOIA request indicating that TIGTA had conducted a search, and that no records responsive to your request had been identified. Since TIGTA has completed the processing of your FOIA request, your request for expedited processing of that request is moot.

Sincerely yours,

Lori L. Creswell

Acting Deputy Chief Counsel

cc: Disclosure Officer